

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Terry and Marlene Gueldener
DOCKET NO.: 05-02310.001-R-1
PARCEL NO.: 15-1-09-03-00-000-005.002

The parties of record before the Property Tax Appeal Board are Terry and Marlene Gueldener, the appellants, and the Madison County Board of Review.

The subject property consists of a one-story brick dwelling that was built in 2001 and contains 2,148 square feet of living area. Amenities include a partial unfinished basement, central air conditioning, two open frame porches, a concrete patio, and a 1,200 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted photographs, property description sheets from a Madison County internet site, and an assessment analysis of four suggested comparables. Like the subject, the comparables are in a rural setting located from across the street to 2 miles from the subject. The comparables consist of one-story brick dwellings that are from 12 to 20 years old. The comparables have unfinished basements, central air conditioning and garages. The dwellings range in size from 2,016 to 2,392 square feet of living area and have improvement assessments ranging from \$57,890 to \$65,150 or from \$25.72 to \$30.35 per square foot of living area. The subject property has an improvement assessment of \$77,500 or \$36.08 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject property's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$84,980 was disclosed. In support of the subject's assessment, the board of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

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| LAND: | \$ | 7,480 |
| IMPR.: | \$ | 77,500 |
| TOTAL: | \$ | 84,980 |

Subject only to the State multiplier as applicable.

review submitted property record cards and a selectability detail report of 11 suggested assessment comparables. The board of review did not complete or submit a grid analysis of its comparables for a side-by-side comparison. The selectability detail report contained some coded descriptive information for the subject and comparables, but was void or lacked explanation for pertinent data such as story height, exterior construction, basement/foundation type, garage information, or features like central air conditioning and fireplaces. However, the Board attempted to glean the pertinent descriptive information from the property record cards for analysis.

The comparables consist of six, one-story and five, one and one-half story dwellings that were built from 1997 to 2004. Ten dwellings are of frame construction with four properties having some exterior masonry trim and one dwelling is of brick construction. One comparable has a crawl space foundation and ten comparables have full unfinished basements. All the comparables have central air conditioning and garages ranging in size from 506 to 1,026 square feet, with two comparables having an extra detached garage. Nine comparables contain a fireplace. All the comparable have various decks and patios and one comparable has a swimming pool. Four suggested comparable are also improved with two to four large pole buildings or sheds. The dwellings range in size from 1,468 to 2,817 square feet of living area and have improvement assessments ranging from \$53,910 to \$92,610 or from \$29.16 to \$40.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The parties submitted 15 suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 1, 3 and 4 submitted by the appellants due

to their older age when compared to the subject. The Property Tax Appeal Board also gave less weight to comparables 1, 3, 4, and comparables 6 through 11 submitted by the board of review. Comparable 1 has a crawl space foundation and two garages, dissimilar to the subject; comparable 3 is smaller in size than the subject; comparable 4 contains extra features and two garages that are not enjoyed by the subject; comparables 6, 7, 8, 9, and 11 are one and one-half story dwellings, dissimilar to the subject's one-story design; and comparables 6, 9, 10 and 11 are improved with pole barns, unlike the subject.

The Property Tax Appeal Board finds the remaining three comparables submitted by the parties to be most similar to the subject in age, size, style, location and amenities. These comparables have improvement assessments ranging from \$61,520 to \$82,910 or from \$25.72 to \$36.93 per square foot of living area. The subject property has an improvement assessment of \$77,500 or \$36.08 per square foot of living area. The Property Tax Appeal Board finds the subject property's improvement assessment falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.